

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 3914 - HB 3920

February 15, 2010

SUMMARY OF BILL: Increases from \$50 to \$75 the late application fee for a property owner to file for classification of land as open space property.

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumption:

- According to the Comptroller of the Treasury, there have been no known late-filed applications for open space land designation.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is written in a cursive style with a large, stylized "J" and "W".

James W. White, Executive Director

/jww

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